



Speak Up Policy

T&G is committed to operating with honesty, integrity, transparency and promoting openness to enable our people, contractors or third parties to raise any concerns of actual or potential serious wrongdoing. Protecting our people and encouraging them to speak up where they have concerns regarding wrongdoing is foundational to our organisation.

Scope

This Policy is a group-wide policy and shall apply to T&G Global Limited and its majority-owned or controlled subsidiaries (together **T&G** or the **Group**), effective from 1 August 2017.

Purpose

This Policy outlines how you can raise concerns about wrongdoing in confidence without fear of retaliation. The policy is based on the requirements of the [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#) (the **Act**)¹.

The Policy is not intended to replace the standard internal procedures for employment issues or complaints contained in any individual or collective employment agreements.

The aim of this Policy is to:

- Ensure all our people feel supported in speaking up in confidence and reporting matters they suspect may involve anything improper, unethical, or inappropriate.
- Encourage all improper, unethical, or inappropriate behaviour to be identified and challenged at all levels of the organisation.
- Provide clear procedures for the reporting of such matters.
- Manage all disclosures in a timely, consistent, and professional manner.
- Provide assurance that all reports will be taken seriously, treated as confidential and managed without fear of retaliation; and
- Assist T&G in obtaining, where necessary, legal advice in relation to any such issues raised.

The Policy is for the specific purpose of speaking up and not to provide a mechanism through which our people can question T&G's regular financial, business, or other decisions, nor to revisit matters that have already been addressed under prescribed processes for dealing with harassment, employment relations, discipline or other staff matters.

It is important for our people to understand and follow this policy when making a report as this enables T&G to protect you. The collection of information regarding any serious (or alleged serious) misconduct by the T&G Speak Up System is to enable T&G to seek and obtain legal advice (if required) as to how best to address the issue.

¹ The definitions of the Act are included in Appendix A.

Protections

Where the law of the relevant jurisdiction permits, those that report serious wrongdoing in accordance with the procedures set out in this Policy may obtain the benefit of immunity from civil, criminal and/or disciplinary proceedings and may be entitled to take a personal grievance if their employer (or ex-employer) takes retaliatory action.

T&G will not tolerate any attempt by any person to apply any sanction or detriment to any person who has reported serious wrongdoing in accordance with the procedures set out in this policy and will treat any such sanction or detriment by any person as a serious disciplinary matter.

Anyone making a report is entitled to protection where the report made meets the requirements outlined in this Policy even if:

- They are mistaken and there is no serious wrongdoing, or
- They do not refer to the name of the Act when making the disclosure, or
- They technically fail to comply with some of the Act's requirements (as long as they have substantially complied with the Act), or
- They also make the report to another person (as long as they do so on a confidential basis, to seek advice about whether or how to make a protected disclosure).

Disclosure

Prior to reporting wrongdoing, the person must have sufficient information to report such and:

- Believe that the information is true or likely to be true.
- Want that information investigated; and
- Wish any disclosure of that information to be protected under this Policy and any supporting legislation.

How to make a Disclosure

We encourage our people to report serious wrongdoing internally within T&G through one of the channels available to you. Speaking up internally gives us a chance to address any concerns or issues and, by working together, we improve T&G for all our people

The Act does provide you authority to raise concerns to an external party, these are listed Appendix 3.

Taking concerns public (e.g. through media, social media etc) can have serious implications for you, others involved and T&G, and your protection may be lost.

A report of any concerns of wrongdoing may be made by letter, via email to SpeakUp@tandg.global or directly within the T&G Speak Up System which can be accessed via www.speakup-tandg.com and is also accessible by mobile devices. You can choose to submit a notification anonymously. In the T&G Speak Up system, information is exchanged in encoded form. This means that only the T&G Speak Up team can access the system and the content within it. It is not possible to see any personal details e.g., IP address or location.

If you want to mail a letter, please send it to:

T&G Global
Head of Risk and Compliance
PO BOX 290
Shortland Street
Auckland 1140
New Zealand

Disclosure Information

When reporting a concern you will be expected to:

- Identify the person(s) the person believes is/are involved in the serious wrongdoing.
- Specify the nature of the serious wrongdoing including names, dates and places; and
- Provide all relevant information and documents that support your report.

Responsibility & Process

Responsibility

The T&G Speak up system is managed by an external company specialised in compliance matters and only accessible by the T&G Speak Up team, comprising the following T&G people:

- Legal Counsel
- Head of Risk and Compliance
- Risk and Compliance Officer
- Chief Financial Officer

The Speak Up team will consider the information made available and decide on the appropriate next steps. The next steps may involve:

- Establishing an internal investigation (where financial misuse is involved this is likely to involve an internal audit).
- Establishing an independent enquiry using external and/or internal resources.
- Referring the matter to the Police; or
- Determining that no further action is required based upon the information received.

If one of the T&G Speak Up team members is implicated in the alleged misconduct, the concern will be referred to the Chair of the Finance, Risk, and Investment Committee (FRIC).

Legal Advice

The T&G Speak Up team has the authority to seek legal advice in respect of any referred issue and to take all necessary steps to protect evidential information and T&Gs assets when undertaking the investigation.

Investigation

Within 20 working days of receiving a report, the T&G Speak Up team will:

- Acknowledge to the discloser the receipt of the notification (if possible).
- Consider the notification and whether it warrants investigation.
- Check with the discloser (if contact details have been made available) whether the notification has been made elsewhere (and any outcome).
- Deal with the matter by doing one or more of the following:
 - Investigating the notification
 - Addressing any serious wrongdoing by acting or recommending action
 - Referring the disclosure to an appropriate party inside or outside of T&G
 - Deciding that no action is required, and
- Inform the discloser (if possible) about what the T&G Speak Up team has done or is doing to deal with the matter.

The T&G Speak Up team will, during the investigation, use all reasonable endeavours not to disclose information that might identify the person who made the report unless:

- That person consents in writing to the disclosure of the information reported; or
- The T&G Speak Up team reasonably believes that disclosure of that information is essential:
 - To the effective investigation of the reporting wrongdoing.
 - To prevent serious risks to public health, public safety, or the environment.
 - Having regard to the principles of natural justice, which include:
 - The person investigating the allegation must be unbiased and impartial.
 - A decision must only be made once all parties involved (or alleged to be involved) in any allegation have been given the opportunity to be heard.
 - All parties involved (or alleged to be involved) in any allegation must be given reasonable notice of any interview.
 - All parties involved (or alleged to be involved) in any allegation must be advised that he/she may be represented at any interview
 - All parties involved (or alleged to be involved) in any allegation must be given a reasonable opportunity and time to respond to the allegation.

If you become involved in an investigation, you need to cooperate and answer all questions completely and honestly. All parties involved, including the person(s) subject to the report, are entitled to confidentiality in order to avoid unnecessary damage to their reputation. Therefore, if you participate in or learn about an investigation, you must keep the matter confidential.

If the investigation and action will take longer than 20 working days, the Speak Up team will inform the person who made the report (if possible) of the time needed to complete the investigation and keep the person reporting the concerns updated on the progress.

Report

Where the reported wrongdoing does warrant an investigation the Speak Up team must produce or have a lawyer produce a report (which may include advice for the benefit of T&G) in writing setting out the nature of the allegation, any responses to the allegation, a copy of any supporting evidence and an assessment of the allegation with recommendations. This report must be presented to the Chair of the FRIC. Where this also relates to HR matters this will be referred to the Chair of the Human Resources Committee.

No Action Taken

If no action is taken within 20 days, or you are not satisfied with the investigation or its conclusion (either as the person reporting the wrongdoing or the person(s) identified in the report), then you may escalate your concerns to the Chair of the FRIC. Escalation to the Chair of the FRIC before the completion of the investigation will be referred to the Speak Up Team unless the concern relates to a member of the Speak Up Team.

Inappropriate Use

Inappropriate use of the T&G Speak Up System (such as a complaint being laid maliciously or is unwarranted) may result in action being taken against those that have knowingly reported false information.

Authorities and Approval of this Policy

- Board: Authority to review, change and approve this Policy
- FRIC: Review and endorsement of this Policy to the Board
- Head of Risk and Compliance: Authority to review and make minor changes to this Policy.

Further Information

For further information please refer to the Head of Risk and Compliance.

Policy Updates

Date	Name	Update Made
Bianca Verbeek	1 August 2017	Development of this Policy
Bianca Verbeek	12 August 2019	Changes to the Speak Up System Provider
Bianca Verbeek	August 2022	Addition of the Risk and Compliance Officer to the Speak Up team and changes to align with the Protected Disclosures (Protection of Whistleblowers) Act 2022.

Appendices

Appendix 1: Definitions

Item	Definition
Investigator	A person appointed by T&G who is independent of the person or persons who is or are alleged to have committed serious wrongdoing.
Personnel or person	Employees, contractors to T&G, persons working for such contractors and any other person who may, directly or indirectly, be working for or the benefit of T&G.
Our people, employee or you: Discloser / Employee	<ul style="list-style-type: none">• A current or former T&G employee.• A spouse, de-facto spouse or child of a current or former T&G employee• A person seconded to T&G• A person concerned with the management of T&G• A secondee to the organisation• A volunteer working for the organisation with reward or expectation of reward for that work
Serious wrongdoing	<ul style="list-style-type: none">• An unlawful, corrupt, or irregular use of T&G's funds, assets, or resources; or• An act, omission, or course of conduct<ul style="list-style-type: none">- That constitutes a serious risk to health, safety, or the environment; or- That constitutes a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences and the right to a fair trial; or- That may put T&G or any person acting for or on behalf of T&G in breach of any law or regulation; or- That may bring T&G or any director, officer, employee, or contractor of T&G into disrepute or adverse media attention; or- By any personnel that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement.

The wrongdoing can have occurred before the adoption of this Policy.

Appendix 2 - Frequently Asked Questions:

What is the difference between whistleblowing and making a complaint?

- In practical terms, whistleblowing occurs when a worker raises a concern about danger or illegality that affects others (e.g. clients or their employer). The person blowing the whistle is usually not directly or personally affected by the danger or illegality. Consequently, the whistle-blower rarely has a personal interest in the outcome of any investigation into their concerns. As a result, the whistle-blower should not be expected to prove their case; rather he or she raises the concern so others can address it. This is different from a complaint. When someone complains that they have personally been poorly treated. This poor treatment could involve a breach of their individual employment rights or bullying, and the complainant is seeking redress or justice for themselves. The person making the complaint, therefore, has a vested interest in the outcome of the complaint and, for this reason, is expected to be able to prove their case.

Can concerns be raised confidentially or anonymously?

- Usually, the best way to raise a concern is to do so openly. Openness makes it easier for the company to assess the issue, work out how to best investigate the matter, understand any motive and get more information. An individual raises a concern confidentially if he or she gives his or her name on the condition that it is not revealed without their consent. An individual raises a concern anonymously if he or she does not give his or her name at all. Clearly, if the company does not know who provided the information, it is not possible to reassure or protect them.

What information should a person making a report provide?

- Supporting evidence for the allegations, if available, is clearly helpful. However, T&G does not require individuals to have evidence before reporting the matter, but it does say that the individual must reasonably believe the information is substantially true. Individuals should talk to the Helpline about their concerns at the earliest opportunity rather than wait to collate any evidence.

Schedule 2

Examples of concerns and examples of appropriate authorities

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Nature of concerns	Appropriate authority
Anticompetitive conduct	Commerce Commission
Banks (registered banks)	Reserve Bank of New Zealand
Bullying or harassment, including sexual harassment	WorkSafe New Zealand (where work-related)
	Human Rights Commission
Charities	Department of Internal Affairs
	Solicitor-General
Child welfare and child protection	Oranga Tamariki—Ministry for Children
	Ombudsman
Consumer protection	Commerce Commission
Crime	Commissioner of Police
	Director of the Serious Fraud Office
Discrimination	Human Rights Commission
Education service	Ministry of Education
	Education Review Office
Energy safety	WorkSafe New Zealand (where work-related)
Environment	Ministry for the Environment
	Department of Conservation
Financial reporting (private sector—issuers and large companies)	Financial Markets Authority
Financial reporting (public sector)	Controller and Auditor-General
Financial service providers' conduct	Financial Markets Authority
Health	Ministry of Health
	Health and Disability Commissioner
Health and safety (work-related)	Ministry of Business, Innovation, and Employment
	WorkSafe New Zealand
Housing	Ministry of Housing and Urban Development
	Ombudsman
Insurers (licensed insurers)	Reserve Bank of New Zealand
Intelligence and security or classified information	Inspector-General of Intelligence and Security only (<i>see</i> section 27)
	Ombudsman only (<i>see</i> section 28)
International relations	Ombudsman
Local Government	Controller and Auditor-General
	Department of Internal Affairs
Police	Commissioner of Police
	Independent Police Conduct Authority

Nature of concerns	Appropriate authority
Privacy of individuals or security of personal information	Privacy Commissioner
Professional or trade conduct	Ministry of Business, Innovation, and Employment
Prosecutions	Solicitor-General
Public sector	Ombudsman
Public service	Controller and Auditor-General
Racism	Public Service Commission
Sector regulation	Human Rights Commission
Social support or benefits	Commerce Commission
State services	Ombudsman
	Public Service Commission
	The Treasury (for State-owned enterprises, Crown companies, and organisations named or described in Schedule 4 of the Public Finance Act 1989)
Transport and transport safety issues	Ministry of Transport
Whistleblowing and protected disclosures	Ombudsman